

IN THE SPECIFICATION:

Please amend the paragraph starting at page 3, line 4 and ending at page 3, line 10, as follows:

However, in the above thin LSI chip forming technique, since the separation step is executed using an external force, i.e., a tensile force, a ~~stain~~ strain may be partially locally applied to the semiconductor element and/or semiconductor integrated circuit which is formed in advance to adversely affect the device characteristics.

Please amend the paragraph starting at page 8, line 19 and ending at page 9, line 1, as follows:

In some cases, portions 111 of the separation layer 100 remain on the thin-film semiconductor devices 350. After the separation step and before the chip formation step, the remaining portions 111 may be removed by polishing, grinding, or etching. Instead of polishing or the like, annealing in an atmosphere containing hydrogen may be executed. After the chip formation step, the remaining portions 111 on the bottom surfaces of the thin-film semiconductor devices 350 may be, e.g., individually removed.

Please amend the paragraph starting at page 18, line 6 and ending at page 18, line 18, as follows:

The porosity of the porous Si layer was adjusted such that a high-quality epitaxial Si layer could be formed on the porous Si layer and the porous Si layer could be used as a separation layer. More specifically, the porosity was 20%. The thickness of the porous Si layer is not limited to the above thickness and may be several hundred μm to 0.1

μm . The type of the single-crystal Si substrate is not limited to the p type and may be n type. The resistivity of the substrate is not limited to the particular value. The substrate typically has a resistivity ~~ranges~~ ranging from 0.001 to 50 $\Omega \cdot \text{cm}$, preferably from 0.005 to 1 $\Omega \cdot \text{cm}$, and more preferably from 0.005 to 0.1 $\Omega \cdot \text{m}$.

Please amend the paragraph starting at page 19, line 8 and ending at page 19, line 11, as follows:

The single-crystal Si layer may be grown on the porous Si layer to have a thickness ~~ranges~~ ranging from several nm to several hundred μm in accordance with applications or devices to be manufactured.

Please amend the paragraph starting at page 24, line 9 and ending at page 24, line 12, as follows:

After that, water was injected to the porous Si layer to separate the substrate. Separation occurred near the interface between the above-described two porous layers.